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**COUNTY OF LOS ANGELES
FISH AND GAME COMMISSION**

<http://fishandgame.lacountycommissions.info/>

Kenneth Hahn Hall of Administration
500 West Temple Street, B-50, Los Angeles, CA 90012
(213) 974-1431 Fax (213) 633-5102
To enrich lives through effective and caring service

May 14, 2013

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

Dear Supervisors:

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

19 May 14, 2013

Sachi A. Hamai
SACHI A. HAMAI
EXECUTIVE OFFICER

**FISH AND GAME PROPAGATION FUND GRANT AWARD
(FOURTH SUPERVISORIAL DISTRICT)
(3 VOTES)**

SUBJECT

Recommending approval to award grant funds from the Fish and Game Commission to the Foundation for Marine Animal Husbandry to provide emergency care and rehabilitation to stranded California sea lion pups.

IT IS RECOMMENDED THAT THE BOARD:

Approve the Fish and Game Propagation Fund Grant request in the amount of \$7,000 to the Foundation for Marine Animal Husbandry (FMAH) to provide emergency care and rehabilitation to stranded California sea lion pups.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The Commission has determined that the grant request will promote the conservation and the propagation of fish and game, thus benefiting the County of Los Angeles and the State of California.

At its meeting held on April 11, 2013, the Fish and Game Commission approved a grant request in the amount of \$7,000 to FMAH, for the Marine Mammal Care Center at Fort MacArthur (MMCC/FM) to provide emergency care and rehabilitation to stranded California sea lion pups. The MMCC/FM is a rehabilitation hospital whose operational budget is provided by the FMAH. The facility is one of the busiest rehabilitation centers in the country and typically treats between 300-500 patients each calendar year. The staff and volunteers of MMCC/FM see a variety of species, primarily California sea lions and northern elephant seals.

Since January 2013, the MMCC/FM has experienced increased numbers of stranded California sea lion pups, with an average intake of 50 animals from January-March in prior years; however, 2013 has seen over 350 admits to date. Diagnostic protocol dictates that as many of MMCC/FM patients as possible receive an initial diagnostic blood sample upon intake or at the first available opportunity, as well as, a follow up blood sample. Additionally, antibiotic or deworming regimens are initiated for an average of 75% of the center's caseload. This grant will fund the diagnostic blood panels, blood-drawing equipment and pharmaceuticals for the 700% increase in the patient caseload that the MMCC/FM is currently experiencing.

Since 1952, the Commission continues to support activities and projects that promote the best methods for the propagation and protection of fish and game in the State of California and Los Angeles County. The FMAH supports this endeavor by promoting the propagation and protection of fish and wildlife.

Implementation of Strategic Plan Goals

Providing funds for this program is consistent with the County's Strategic Plan Goals No. 1 & 3 (Operational Effectiveness & Integrated Services Delivery). In addition to advancing the propagation and protection of fish and wildlife by rehabilitating and releasing marine mammals that are stranded along the Southern California coastline due to injury or illness the MMCC/FM conducts non-invasive research and has a multi-faceted education program in conjunction with Los Angeles Unified School District (LAUSD).

FISCAL IMPACT/FINANCING

There is no impact on the General Fund. The approved expenditure will be charged to the Fish and Game Propagation Fund, which has sufficient funds to cover the cost. The Los Angeles Fish and Game Propagation Fund is financed from a percentage of penalty assessments collected relating to fish and game code violations in Los Angeles County.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Section 13100 of the Fish and Game Code establishes guidelines for the expenditure of fines levied for fish and game code violations. It includes enhancing fish and game activities including propagation, protection and restoration; supporting fish and wildlife projects; and furthering research and education in areas related to fish and wildlife.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

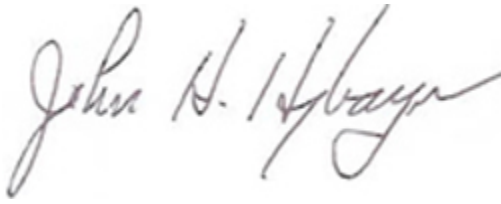
This Board action enhances the education, conservation and the propagation of fish and game, thus benefiting the County of Los Angeles and the State of California.

The Honorable Board of Supervisors

5/14/2013

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Respectfully submitted,

A handwritten signature in dark ink, reading "John H. Hybarger". The signature is written in a cursive style with a large, stylized "H" and a long, sweeping underline.

JOHN H. HYBARGER

Chairman

JHH:bf

Enclosures

c: Chief Executive Officer
Executive Officer, Board of Supervisors

LOS ANGELES COUNTY FISH AND GAME COMMISSION

GRANT APPLICATION TITLE PAGE

TITLE OF PROJECT/PROGRAM Sea Lion Emergency Medical Grant

NAME OF ORGANIZATION Foundation for Marine Animal Husbandry
[As it appears on (501) (c) (3) IRS Letter]

ADDRESS 3601 S. Gaffey St., #8

CITY San Pedro STATE CA ZIP CODE 90731

TELEPHONE NUMBER 310-548-5677 FAX NUMBER 310-548-6394

AMOUNT REQUESTED \$7,000.00

BOARD CHAIRPERSON William Bayers

EXECUTIVE DIRECTOR Joseph Flaherty

CONTACT PERSON David Bard

TITLE Operations Director

TELEPHONE NUMBER(S) 310-548-5677

*AUDITED TOTAL INCOME \$302,133 AUDITED TOTAL EXPENSES \$329,581

FOR FISCAL YEAR BEGINNING 11/1/2011 AND ENDING 10/31/2012


SIGNATURE OF BOARD CHAIRPERSON

3/28/2013

DATE

Note to Applicant: Please complete this title page and attach all grant application materials prior to submission.

* Section 12586(e) of California's Government Code requires nonprofit organizations otherwise filing reports with the Attorney General to prepare financial statements that are audited by an independent CPA if the organization has in any fiscal year gross revenue of more than \$2 million. FMAH does file annual reports with the California Registry of Charitable Trusts. Nonetheless, we believe that FMAH is not subject to this requirement because it does not meet the income threshold. We have included unaudited financial statements with this application.

Grant Application

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One Page Project Summary

The Marine Mammal Care Center at Fort MacArthur (MMCC/FM) is a pinniped rehabilitation hospital with an operational budget provided by the Foundation for Marine Animal Husbandry (FMAH). Since January, 2013, the MMCC/FM has experienced increased numbers of stranded California sea lion pups. Typical intake numbers for this species have averaged 50 animals from January-March; 2013 has seen over 350 admits to date.

Diagnostic protocol dictates that as many of our patients as possible receive an initial diagnostic blood sample upon intake or at the first available opportunity, as well as a follow-up blood sample. Additionally, antibiotic or deworming regimens are initiated for an average of 75% of our caseload.

This project, if awarded, would fund the diagnostic blood panels, blood-drawing equipment and pharmaceuticals for the 700% in excess of our typical patient caseload the MMCC/FM is currently experiencing.

Background on Applicant's Organization

Purpose and goals:

The MMCC/FM was initially formed as the result of an agreement between Harcourt-Brace, now Houghton Mifflin Harcourt (HMH) and the Los Angeles Unified School District (LAUSD). The MMCC/FM is primarily supported by FMAH, a qualified 501(c)3 non-profit organization created by Harcourt-Brace in 1987.

The MMCC/FM's goal is to rehabilitate and release marine mammals that strand along the Southern California coastline due to injury or illness. This work is authorized by the National Marine Fisheries Service (NMFS), which establishes rehabilitation guidelines for the facility. The MMCC/FM also conducts non-invasive research, and has a multi-faceted education program in conjunction with LAUSD.

Brief summary of current activities:

The facility is one of the busiest wildlife rehabilitation centers in the country and typically treats between 300-500 patients each calendar year. The staff and volunteers see a variety of species, primarily California sea lions and northern elephant seals.

The MMCC/FM's busy season usually spans the months of March-August, and ailments include natural illnesses, natural injuries and human interaction cases.

Geographic area served:

The MMCC/FM's area of coverage is the entire Los Angeles County coastline.

Grant Application
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Major sources and dollar amounts of corporate, foundation and government support during current and past fiscal year:

Houghton Mifflin Harcourt Publishing Company: \$202,172.00
Capitol Group: \$3,250.00
Exxon Mobil: \$1,000.00
Health Net: \$1,500.00
Las Candalistas: \$5,000.00
Marine Animal Rescue, Rehabilitation and Release
Into the Natural Environment: \$52,904.00
Nixon Peabody LLP: \$2,500.00
Portofino Hotel Yacht Club: \$1,000.00
Soper Family Trust: \$10,000.00
Surfers 4 Cetaceans: \$1,403.00
Whole Foods: \$3,229.00

History of all grants received from the Los Angeles County Fish and Game Commission:

N/A

Project Information

Statement of justification of need:

Diagnostic laboratory work (in-house & outside services) for the MMCC/FM is currently budgeted at \$15,000 for the 2013 calendar year, while medical and pharmaceutical equipment and supplies are budget at \$10,000. This covers the diagnostic tests and treatment equipment supplies called for in the NMFS guidelines for a typical caseload.

The recent influx of California sea lion pups (700% over typical intake numbers) has increased the number of diagnostic tests and treatment needs accordingly. This places the cost for rehabilitation beyond the standard operating budget for our facility.

Statement of purpose and goals:

The MMCC/FM was initially formed as the result of an agreement between Harcourt-Brace, now Houghton Mifflin Harcourt (HMH) and the Los Angeles Unified School District (LAUSD). The MMCC/FM is primarily supported by FMAH, a qualified 501(c)3 non-profit organization created by Harcourt-Brace in 1987.

The MMCC/FM's goal is to rehabilitate and release marine mammals that strand along the Southern California coastline due to injury or illness. This work is authorized by the National Marine Fisheries Service (NMFS), which establishes rehabilitation guidelines for the facility. The MMCC/FM also conducts non-invasive research, and has a multi-faceted education program in conjunction with LAUSD.

Action plan to meet objectives:

We plan to use these funds, if awarded, to supplement our operating budget in the areas of in-house blood diagnostic supplies (calculated at \$2,000.00 for a typical year for this slow-season quarter), and pharmaceuticals (calculated at \$1,200.00 for a typical year for this quarter). An increase over typically allocated annual expenses in these areas will have a positive impact on our rehabilitation response and our ability to meet treatment guidelines.

Grant Application

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Statement of how the objectives advance the propagation and protection of fish and wildlife:

The Marine Mammal Care Center at Fort MacArthur is dedicated to the treatment and release of sick and injured seals and sea lions, species protected under the 1972 Marine Mammal Protection Act. The rehabilitation work done at our facility results in the reintroduction of hundreds of pup, subadult and yearling animals back into the breeding population annually.

Additionally, the knowledge, skills and research accumulated through our work with these animals can be and is routinely applied to ESA-listed species.

Project budget and timetable:

We are asking for a \$7,000.00 supplement to our operating budget. These funds will be expended as follows:

April: Diagnostics \$1,500.00; Pharmaceuticals \$1,000.00

May: Diagnostics \$1,500.00; Pharmaceuticals \$1,000.00

June: Diagnostics \$1,000.00; Pharmaceuticals \$1,000.00

TOTAL: \$7,000.00

Sources of other support for project:

There are currently no other sources of support secured for this project.

Current status of project:

We have moved forward with the purchase of needed treatment supplies. At this rate, we will have expended our annual budget before mid-year.

Cash flow analysis of the expenditure of project funds:

Month / Expenditures / Budget remaining

Project Start / — / \$7,000.00

April / Diagnostics \$1,500.00; Pharmaceuticals \$1,000.00 / \$4,500.00

May / Diagnostics \$1,500.00; Pharmaceuticals \$1,000.00 / \$2,000.00

June / Diagnostics \$1,000.00; Pharmaceuticals \$1,000.00 / \$0 (Project complete)

Proposed method of evaluating results:

All blood diagnostics are currently documented in a yearly log, entered by animal accession number, as well as in individual patient medical charts. We have logged a 75% or greater rate on sample collection to date; if we can maintain this collection rate past the mid-year point, we can consider the additional budget expenditures successful.

Likewise, medication regimens are initiated on an average of 75% of our patients. If treatment regimens dictated by our staff veterinarian can be met past the mid-year point, we will consider this project successful.

Grant Application
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Plans for funding on-going project (if applicable):

N/A

Progress reports (bi-yearly or upon completion, whichever occurs first):

Upon completion.

Please Attach the Following Supporting Documents:

- Description of Organizational Structure or Organizational Chart
- Copy of the Latest IRS Determination Letter of Tax Exempt Status under Section 501(c) (3)
- Most Recent Audited Financial Statement
- Most Recent IRS Form 990

ATTACHMENT A

CALIFORNIA FISH AND GAME CODE

§ 13103. Expenditures from fish and wildlife propagation fund; purposes

Expenditures from the fish and wildlife propagation fund of any county may be made only for the following purposes:

- (a) Public education relating to the scientific principles of fish and wildlife conservation, consisting of supervised formal instruction carried out pursuant to a planned curriculum and aids to education such as literature, audio and video recordings, training models, and nature study facilities.
- (b) Temporary emergency treatment and care of injured or orphaned wildlife.
- (c) Temporary treatment and care of wildlife confiscated by the department as evidence.
- (d) Breeding, raising, purchasing, or releasing fish or wildlife which are to be released upon approval of the department pursuant to Sections 6400 and 6401 onto land or into waters of local, state or federal agencies or onto land or into waters open to the public.
- (e) Improvement of fish and wildlife habitat, including, but not limited to, construction of fish screens, weirs, and ladders; drainage or other watershed improvements; gravel and rock removal or placement; construction of irrigation and water distribution systems; earthwork and grading fencing; planting trees and other vegetation management; and removal of barriers to the migration of fish and wildlife.
- (f) Construction, maintenance, and operation of public hatchery facilities.
- (g) Purchase and maintain materials, supplies, or equipment for either the department's ownership and use or the department's use in the normal performance of the department's responsibilities.
- (h) Predator control actions for the benefit of fish or wildlife following certification in writing by the department that the proposed actions will significantly benefit a particular wildlife species.

(i) Scientific fish and wildlife research conducted by institutions of higher learning, qualified researchers, or governmental agencies, if approved by the department.

(j) Reasonable administrative costs, excluding the costs of audits required by Section 13104, for secretarial service, travel, and postage by the county fish and wildlife commission when authorized by the county board of supervisors. For purposes of this subdivision, "reasonable cost" means an amount which does not exceed 3 percent of the average amount received by the fund during the previous three-year period, or three thousand dollars (\$3,000) annually, whichever is greater, excluding any funds carried over from a previous fiscal year.

(k) Contributions to a secret witness program for the purpose of facilitating enforcement of this code and regulations adopted pursuant to this code.

(l) Cost incurred by the district attorney or city attorney in investigating and prosecuting civil and criminal actions for violations of this code, as approved by the department.

(m) Other expenditures, approved by the department, for the purpose of protecting, conserving, propagating, and preserving fish and wildlife.

(Amended by Stats.1990, c 764 (A.B. 4039), § 3; Stats.1991, c. 561 (A.B.722), § 2.)

ORGANIZATIONAL STRUCTURE

Marine Mammal Care Center at Fort MacArthur

Background: As a member in good standing of the National Marine Fisheries Service's (NMFS) Southwest Stranding Network, the Marine Mammal Care Center at Fort MacArthur (MMCC/FM) operates as a rehabilitation facility for all of Los Angeles County. It treats and releases marine mammals which are rescued by animal care and control agencies or their designees. Marine mammals treated at the MMCC/FM (in order of frequency): California sea lions, northern elephant seals, harbor seals, Guadalupe fur seals and northern fur seals. Cetaceans come to the MMCC/FM for triage only.

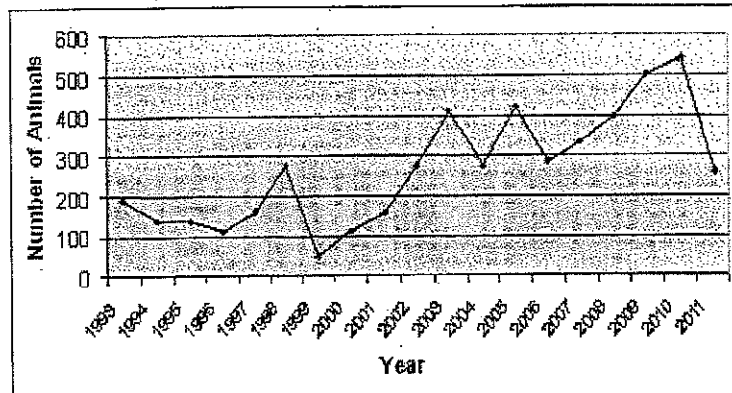
The MMCC/FM opened in 1992 through a Letter of Agreement between Harcourt/Brace/Jovanovich, now Houghton Mifflin Harcourt Publishing Company (HMH), and the Los Angeles Unified School District (LAUSD). The Foundation for Marine Animal Husbandry (FMAH), a 501(c)(3) organization, of which HMH is the sole member, provides financial support for the MMCC/FM. LAUSD provides the MMCC/FM with tenancy, utilities and some maintenance.

Marine Animal Rescue, Rehabilitation and Release Into the Natural Environment (MAR³INE), a 501(c)(3) organization, assists MMCC/FM with the acquisition of food, medicine, and equipment; supports clinical programs which aid in diagnosis and treatment; assists with Water Quality and Conservation Program; funds capital improvements and renovations to the MMCC/FM; provides supplies for the on-site Diagnostic and Surgery Center; provides veterinary staffing; and, produces informative brochures and an educational newsletter that provide the community with up-to-date, quality information on marine life and how to respond to injured wildlife.

Response Area:



Response Statistics: Animals Received 1993-2011*



*as of 8/31/2011. Numbers represent total number of animals admitted.

Organizational Overview: Until 2004 the MMCC/FM had two full-time paid staff members, a Director and an Operations Manager. Those two positions were restructured to encompass an Operations Director and a Marketing/Development Director. Since 2005, the MMCC/FM has had a full-time staff veterinarian. In 2007 a full-time veterinary assistant staffing position was added.

Monies raised by the MMCC/FM have also allowed for some part-time temporary help during the busy stranding seasons. Furthermore, our dedicated volunteers log an average of 20,000 hours each year.

Size and Capacity: The entire facility covers approximately 18,000 square feet which includes: thirteen animal enclosures (six with in-ground pools totaling 20,000+ gallons, plus two "dry" areas, three isolation enclosures and two critical care areas), a patient intake area, med/treatment room, food preparation room, laboratory, darkroom, necropsy, water pump/filtration area, two walk-in freezers, a volunteer lounge, an office, laundry facilities and a small storage area. The facility is responsible for all live strandings in Los Angeles County, so total intake numbers are reflected in the stranding statistics. The Center has treated up to 139 pinnipeds of varying size at one time (temporarily during our busy summer period) and up to 563 marine mammal patients in a single year.

Financial overview: HMM and FMAH combined provide approximately \$300,000 annually in support of the MMCC/FM. These funds pay the salaries and benefits of the Operations Director, Marketing/Development Director, and Veterinarian, as well as providing patient food supply and operational expenses. LAUSD provides tenancy, building maintenance and the education program at the facility.

Relationship with neighboring stranding network responders: The MMCC/FM works closely with all animal care and control agencies within its area of jurisdiction, as well as city and county lifeguards and volunteer designees in Los Angeles County. In addition, we cooperate with regional rehabilitation centers and other stranding network members through the implementation of standard procedures for sample collection and data tracking; attendance at stranding-related conferences and seminars; maintaining and sharing of current contact information, training and tracking materials; the transfer of animals for treatment or release when necessary; timely reporting of animal caseloads and statistics; and job shadowing (providing opportunities for limited-time visitation to a facility for training or educational purposes under the guidance of that facility's personnel).

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

Person to Contact:

Foundation For Marine Animal
Husbandry, Inc.
27 Boylston Street
Chestnut Hill, MA 02167

Telephone Number: Gloria M. Ligos

Refer Reply to: (202) 622-6478

Date: CP:E:EO:R:4

AUG 24 1994

Employer Identification Number: 65-0063394
Key District: Brooklyn
Accounting Period Ending: October 31
Foundation Status Classification: 509(a)(2)
Advance Ruling Period Begins: November 1, 1993
Advance Ruling Period Ends: October 31, 1998
Form 990 Required: Yes

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in the section(s) shown above.

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must submit to your key District Director information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts

to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522.

Donors (including private foundations) may rely on the advance ruling that you are not a private foundation until 90 days after your advance ruling period ends. If you submit the required information within the 90 days, donors may continue to rely on the advance ruling until we make a final determination of your foundation status. However, if notice that you will no longer be treated as the type of organization shown above is published in the Internal Revenue Bulletin, donors may not rely on this advance ruling after the date of such publication. Also, donors (other than private foundations) may not rely on the classification shown above if they were in part responsible for, or were aware of, the act that resulted in your loss of that classification, or if they acquired knowledge that the Internal Revenue Service had given notice that you would be removed from that classification. Private foundations may rely on the classification as long as you were not directly or indirectly controlled by them or by disqualified persons with respect to them. However, private foundations may not rely on the classification shown above if they acquired knowledge that the Internal Revenue Service had given notice that you would be removed from that classification.

If your sources of support, or your purposes, character, or method of operation change, please let your key district know so that office can consider the effect of the change on your exempt status and foundation status. In the case of an amended document or bylaws, please send a copy of the amended document or bylaws to your key district. Also, you should inform your key District Director of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please contact your key District Director.

If your organization conducts fund-raising events such as benefit dinners, auctions, membership drives, etc., where something of value is received in return for contributions, you can help your donors avoid difficulties with their income tax returns by

assisting them in determining the proper tax treatment of their contributions. To do this you should, in advance of the event, determine the fair market value of the benefit received and state it in your fund-raising materials such as solicitations, tickets, and receipts in such a way that your donors can determine how much is deductible and how much is not. To assist you in this, the Service has issued Publication 1391, Deductibility of Payments Made to Organizations Conducting Fund-Raising Events. You may obtain copies of Publication 1391 from your key district office.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt from Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. If your gross receipts each year are not normally more than \$25,000, we ask that you establish that you are not required to file Form 990 by completing Part I of that Form for your first year. Thereafter, you will not be required to file a return until your gross receipts exceed the \$25,000 minimum. For guidance in determining if your gross receipts are "normally" not more than the \$25,000 limit, see the instructions for the Form 990. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. The maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are required to make your annual return available for public inspection for three years after the return is due. You are also required to make available a copy of your exemption application, and supporting documents, and this exemption letter. Failure to make these documents available for public inspection may subject you to a penalty of \$10 per day for each day there is a failure to comply (up to a maximum of \$5,000 in the case of an annual return). See Internal Revenue Service Notice 88-120, 1988-2 C.B. 454, for additional information.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

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Foundation For Marine Animal Husbandry, Inc.

You need an employer identification number even if you have no employees. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

In this letter, we have not determined the effect on your tax-exempt status of financing your activities with the proceeds of tax-exempt bonds since you have not indicated that you intend to use such methods now or in the future.

We are informing your key District Director of this ruling. Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions about this ruling, please contact the person whose name and telephone number are shown in the heading of this letter. For other matters, including questions concerning reporting requirements, please contact your key District Director.

Sincerely,

Gerald V. Sack

Gerald V. Sack
Chief, Exempt Organizations
Rulings Branch 4